GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Motor Vehicles - Taxation – The Andhra Pradesh Motor Vehicles Taxation Act, 1963 - Revised Rates of Taxes on Motor Vehicles – Final Notification - Issued.

TRANSPORT, ROAD & BUILDINGS (TRP.I) DEPARTMENT

G.O.Ms.No. 31 Dated :12.05.2023
Read the following:

1. G.O.Ms.No.68, TR&B(Tr.II)Department, Dt:13-04-2006.
2. G.O.Ms.No.21, TR&B(Tr.II)Department, Dt: 08-03-2013.
3. G.O.Ms.No.9, TR&B(Tr.I)Department, Dt: 01-02-2016.
4. G.O.Ms.No.1, TR&B(Tr.I)Department, Dt: 10-01-2023.
5. From Transport Commissioner, AP, Vijayawada, Letter No. 17021/16/2020, dt: 01.05.2023.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 15. 05.2023.

2. The draft preliminary notification was issued in the G.O. 4th read above, inviting objections / suggestions from any person with respect to the said draft amendment before expiry of the period of thirty (30) days.

3. The objections / suggestions received from the public in respect of said draft rules have been examined by the State Government.

4. The Government after careful consideration of the matter have decided to revise the rates of Taxes on the Motor Vehicles.

Final Notification

In exercise of the powers conferred by section 3(1) of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (Act No.5 of 1963), the Government of Andhra Pradesh hereby direct that a tax for a quarter shall be levied on every motor vehicle used or kept for use in a public place in the State, at the rates specified in column (2) of the Schedule below in respect of the classes of motor vehicles specified in column (1) thereof:

Schedule

SI. No	Class of Motor Vehicles fitted with pneumatic tyres	Rate of Quarterly tax (Rs.)
	(1)	(2)
1	a. Motor Cycles, Motor Scooters and Motor Cycles with attachment for propelling the same by mechanical power, whether used for drawing a trailer or side car or not	60.00
	b. Tri Cycles	65.00
2	**Invalid Carriages (adapted vehicles)**	Exempted
3	Goods Vehicles:	
	(a)(i) Vehicles not exceeding 300 Kgs. in laden weight	535.00
	(ii) Three Wheeled Vehicles not exceeding 300 Kgs. in laden weight	Exempted
	(b)(i) Vehicles exceeding 300 Kgs. but not exceeding 1000 Kgs. in laden weight	665.00
	(ii) Three Wheeled Vehicles exceeding 300 Kgs. but not exceeding 1000 Kgs. in laden weight	Exempted
	(c) (i)Vehicles exceeding 1000 Kgs. but not exceeding 1500 Kgs. in laden weight	930.00
	(ii) Three Wheeled Vehicles exceeding 1000 Kgs. but not exceeding 1500 Kgs. in laden weight	Exempted
	(d)(i)Vehicles exceeding 1500 Kgs. but not exceeding 3000 Kgs. in laden weight	1060.00
	ii. Three Wheeled Vehicles exceeding 1500 Kgs. but not exceeding 3000 Kgs. in laden weight	Exempted

	e. Vehicles exceeding 3000 Kgs. but not exceeding 4500 Kgs. in laden weight	1200.00
	f. Vehicles exceeding 4500 Kgs. but not exceeding 5500 Kgs. in laden weight	1595.00
	g. Vehicles exceeding 5500 Kgs. but not exceeding 9000 Kgs. in laden weight	2435.00
	h. Vehicles exceeding 9000 Kgs. but not exceeding 12000 Kgs. in laden weight	3050.00
	i. Vehicles exceeding 12000 Kgs. but not exceeding 15000 Kgs. in laden weight	3710.00
	j. Vehicles exceeding 15000 Kgs. in laden weight	3710.00 plus Rs. 90.00 for every 250 kgs or part thereof in excess of 15000 kgs.
	k. Additional tax payable in respect of goods vehicles used for drawing trailers:	
	i. for each trailer exceeding 1000 Kgs. in laden weight	665.00
	ii. for each trailer exceeding 1000 Kgs. but not exceeding 3000 Kgs. in laden weight	995.00
	iii. for each trailer exceeding 3000 Kgs. in laden weight	1325.00
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
4	**Motor Vehicles plying for hire and used for transport of passengers**	
	(i) Vehicles permitted to carry in all:	

	a. not more than 3 persons (LMV Cycle Rickshaw) power.	16.00
	b. (i) not more than 4 persons.	135.00
	(ii)Three Wheeled Contract Carriages (Passenger Auto Rickshaws seating capacity not more than 4 persons)	Exempted
	(c) (i)More than 4 persons but not more than 6 persons.	410.00
	(ii)Three Wheeled Contract Carriages (Passenger Auto Rickshaws seating capacity more than 4 persons but not more than 6 persons)	Exempted
	(ii) Three wheeled vehicles permitted to carry (7) persons in all for every person other than the driver.	Exempted
	(ii) (a) Vehicles permitted to carry more than 7 persons in all and covered by All India Tourist Taxi permits.	820.00
	(iii) Vehicles permitted to carry more than 6 passengers and plying as stage carriages on town service routes:-	
	a.in respect of vehicles permitted to ply as express services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry.	1080.00
	b. in respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day:	

	(a) does not exceed 100 Kms.	435.00
	(b)exceeds 100 Kms. but does not exceed 160 Kms.	650.00
	(c)exceeds 160 Kms. but does not exceed 240 Kms.	815.00
	(d) exceeds 240 Kms.	870.00
	(iv) Vehicles permitted to carry more than six passengers and plying as stage carriages on the routes other than Town Service routes.	
	(a) in respect of vehicles permitted to ply as express services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day.	
	(i) does not exceed 320 Kms.	1435.00
	(ii) exceeds 320 Kms.	1800.00
	(b) in respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day:	
	(i) does not exceed 100 Kms.	545.00
	(ii) exceeds 100 Kms. but does not exceed 160 Kms.	765.00
	(iii) exceeds 160 Kms. but does not exceed 240 Kms.	980.00
	(iv) exceeds 240 Kms. but does not exceed 320 Kms.	1145.00
	(v) exceeds 320 Kms.	1200.00

Provided that in respect of a reserve stage carriage or spare bus (by whatever name called) of an operator, the tax payable shall be at Rs.325.00 for every passenger other than driver and conductor which the vehicle is permitted to carry, if the taxes for the corresponding period in respect of all the regular stage carriages covered by valid permits have been paid irrespective of the stoppage or otherwise of the vehicles.		
	(v) (a) Vehicles permitted to carry more than twelve(12) persons and plying as contract carriages covered by All India Tourist Permits, for every passenger (other than the driver), which the vehicle is permitted to carry.	4000.00
	b. Vehicles permitted to carry more than twelve (12) persons and plying as contract carriages covered by Inter State Routes for every passenger (other than the driver), which the vehicle is permitted to carry.	4000.00
	c. Vehicles permitted to carry more than twelve(12) persons and plying as contract carriages covered by State-wide Permits (Intra- State routes) for every passenger (other than the driver) which the vehicle is permitted to carry.	3285.00
	(d) Contract Carriages permitted to carry more than twelve (12) persons and plying within the Home District and any one contiguous district, for every passenger (other than the driver) which the vehicle is permitted to carry.	1510.00
	(e) Contract Carriages permitted to carry more than twelve (12) persons and plying within the Home District, for every passenger (other than the driver) which the vehicle is permitted to carry.	1120.00

	(f) Contract Carriages permitted to carry more than seven (7) persons and less than thirteen (13) persons and covered by All India Tourist Permits for every passenger (other than the driver) which the vehicle is permitted to carry (Maxi Cabs covered by Pucca All India Tourist Permits)	1625.00
	(g) Contract carriages permitted to carry more than seven (7) persons and less than thirteen (13) persons and covered by Intra-State or Inter State permit for every passenger (other than the driver) which the vehicle is permitted to carry (Maxi Cabs covered by Pucca Permits other than All India Tourist Permit)	790.00

Explanation — I :-

The number of persons or passengers which a vehicle is permitted to carry shall:-

i. in the case of a motor vehicle in respect of which a permit is granted under the Motor Vehicles Act, 1988, be the number of persons or passengers which the motor vehicle is authorized to carry by the permits; and

ii. in the case of a Motor Vehicle plying for hire or reward without permit granted under the Motor Vehicles Act, 1988, be the maximum number of persons or passengers which the vehicle may be permitted to carry, if a permit was granted under the aforesaid Act. Provided further that in the case of Motor Cab or Motor Car misused as a stage carriage the number of persons or passengers actually carried in the vehicle at the time of such misuse.

Explanation — II :-

i. For the purpose of item 4 (iii)(a) "town service" shall mean a route described under rule 258(2) of the Andhra Pradesh Motor Vehicles Rules,1989 and determined as such by the Transport Authority.

ii. For the purpose of item 4 (iii) (a) an express service shall mean a service on a town service route as described under rule 258 of the Andhra Pradesh

Motor Vehicles Rules, 1989 and permitted to ply with limited halts as prescribed by the Transport Authority.

iii. For the purpose of item 4 (iv)(a) an "express service" shall have meaning of express stage carriage defined under rule 2(b) of the Andhra Pradesh Motor Vehicles Rules,1989.

Explanation —III :-

The distance permitted to be covered by a vehicle in a day shall,-

i. in the case of a Motor Vehicle in respect of which a permit is granted under the Motor Vehicles Act,1988 be the distance authorized to be covered according to the permits.

ii. in case of Motor Vehicle plying without a permit granted under the Motor Vehicles Act,1988, be reckoned as exceeds 320 Kms and not exceeding 1000 Kms.

Explanation — IV :-

Where in pursuance of any agreement between the Government of Andhra Pradesh and the Government of any other state, tax in respect of any stage carriage plying on a route lying partly in the State of Andhra Pradesh only, the tax in respect of such vehicle shall be calculated on the total distance covered by the Stage Carriages on such route.

Explanation — V :-

Where the conductor is exempted to be carried in a stage carriage, for the words other than the driver and conductor occurring in item (iii) and (iv) shall be construed as other than driver only.

Explanation — VI:-

i. Where a motor cab or motor car having a seating capacity upto six (6) in all is misused as stage carriages, it shall attract tax at the lowest rate applicable to ordinary stage carriage operating on town services.

ii. Where a motor cab having seating capacity of seven (7) in all is misused as stage carriage, it shall attract tax at the lowest rate applicable to ordinary stage carriage other than those operating on town services.

iii. Where a maxi cab having seating capacity between eight(8) in all and thirteen (13) in all is misused as stage carriage it shall attract tax at the maximum rate applicable to ordinary stage carriage other than those operating on town service.

iv. Where Contract Carriages with a seating capacity of more than thirteen (13) in all and permitted to ply in Home District or Home District with any one contiguous district, are misused as Stage carriages, tax applicable in respect of an Express Stage Carriage plying on a route other than a town service route with maximum daily kilometerage (exceeding 320 Kms. but does not exceed 1000 Kms per day) shall be leviable.

v. Where a Private Service Vehicle or Educational Institution bus is misused as Stage carriage, tax applicable in respect of an Express Stage Carriage plying on a route other than a town service route with maximum daily kilometerage (exceeding 320 Kms. but does not exceed 1000 Kms per day) shall be leviable.

5	Motor vehicles not themselves constructed to carry any load other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailers:-	
	a. Vehicles not exceeding 10000 Kgs. in laden weight	945.00
	b. Vehicles exceeding 10000 Kgs. in laden weight	1510.00
6	(i) Fire Engines, Fire Tenders and Road Water Sprinklers	380.00
	(ii) Additional tax payable in respect of each vehicle for drawing trailers including fire engine and trailers pumps	40.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailers.		
7	(a) Omni buses with seating capacity of more than nine (excluding driver) for every person other than driver (including private service vehicles)	500.00
	(b) Educational Institution buses exclusively plying for Educational purposes:	
	i. **weighing not more than 4000 Kgs., unladen**	100.00 per seat

	ii. **Weighing more than 4000 Kgs. but not more than 6000 Kgs., unladen**	
	iii. **weighing more than 6000 Kgs., and above unladen**	
	(c) Tractors used for agriculture purpose	Exempted
	(d) Tractors-Trailers used for agriculture Purpose	Exempted
8	Motor vehicles other than those liable to tax under forgoing provisions of this Schedule:-	
	a. weighing not more than 762 Kgs., unladen	260.00
	b. weighing more than 762 Kgs. but not more than 1524 Kgs.,unladen	360.00
	c. weighing more than 1524 Kgs. but not more than 2286 Kgs.,unladen	460.00
	d. weighing more than 2286 Kgs. but not more than 3048 Kgs.,unladen	560.00
	e. weighing more than 3048 Kgs. unladen but not exceeding more than 4000 Kgs. unladen	720.00
	f. weighing more than 4000 Kgs. ULW	720.00+ 80.00 for every 250 Kgs or part thereof in excess of 4000 Kgs.
	g. Additional tax payable in respect of each vehicle used for drawing trailers:	
	i. for each trailer not exceeding 1016Kgs in weight unladen	85.00
	ii. for each trailer exceeding 1016 Kgs. in weight unladen	165.00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailers.

NOTE:-

1. Provided that the total tax so computed in respect of any vehicle shall be rounded off to the next higher ten rupees.

2. The rate of tax in respect of a motor vehicle fitted with non-pneumatic tyres shall be one and half times the rates specified for a similar class of vehicles fitted with pneumatic tyres.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PRADYUMNA PS
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery, Stores & purchases, A.P, Vijayawada, (For publication in the next issue of A.P gazette and send 10 copies to Government)
The Transport Commissioner, Andhra Pradesh, Vijayawada.
The Commissioner of Information & Public Relations, Vijayawada.

Copy to:

The Secretary to CM,
The Law (H) Department,
P.S. to Minister (Transport)
P.S. to Secretary to Govt., (T, R&B)
GA (Cabinet-II) Department.
Sf/Sc

//FORWARDED BY ORDER//

SECTION OFFICER